

**Extraclassroom Activity Funds**  
**Required Communication**

To the Board of Directors  
Arlington Central School District

In planning and performing our audit of the financial statements of the Extraclassroom Activity Fund of Arlington Central School District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Arlington Central School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Extraclassroom Activity Fund of Arlington Central School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Extraclassroom Activity Fund of Arlington Central School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the Funds' internal control to be material weakness.

The material weakness is identified and described in the attached Schedule of Audit Findings and Recommendations.

This communication is intended solely for the information and use of management, the Board of Education, the New York State Education Department, and the New York State Comptroller's Office, and is not intended to be, and should not be, used by anyone other than these specified parties.

*D'Arcangelo & Co., LLP*

October 6, 2020

Rome, New York

**ARLINGTON CENTRAL SCHOOL DISTRICT  
EXTRACLASSROOM ACTIVITY FUND  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2020**

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**1. Material Weakness**

See Status of Prior Year Findings and Recommendations.

**ARLINGTON CENTRAL SCHOOL DISTRICT  
EXTRAClassroom Activity Fund  
STATUS OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2020**

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**1. Material Weakness**

**A. Extraclassroom Cash Receipts**

As in prior years, insufficient accounting controls exist over cash collections prior to the initial entry in the accounting records by the Central Treasurer. Internal accounting control and control over undeposited cash collections could be strengthened if receipts for cash collections were issued upon the point of sale and a pre-audit of receipts was available for each major event.

In addition, we noted some cash receipts and cash disbursements do not always have the required signatures from student treasurers and/or faculty advisors.

Accordingly, a material weakness exists due to inherent lack of control at the point of collection of the various fund-raising activities.

**Status:** Noted again in the current year.